

MMP&S

MILBER MAKRIS PLOUSADIS & SEIDEN, LLP

ATTORNEYS AT LAW
218 ROUTE 17 NORTH SUITE 502 ROCHELLE PARK, NJ 07662
TELEPHONE: 201. 773.7000 FAX: 201.773.7005
[HTTP://WWW.MILBERMAKRIS.COM](http://WWW.MILBERMAKRIS.COM)

PARTNERS ADMITTED IN NEW JERSEY

Mark Seiden
Peter Seiden
Thomas Kukowski
David Montag
Marisa Lanza

October 13, 2009

Via Facsimile (631) 712-5626 and Electronic Filing

Honorable Arthur D. Spatt, U.S.D.J.
United States District Judge
P.O. Box 9014
Central Islip, New York 11722-9014

Re: *Atlantic Casualty Ins. Co. v. Northway Pool Service, Inc., et al.*
Docket No.: CV 07-4590
Our File: 445-4955

Dear Judge Spatt:

We represent the plaintiff, Atlantic Casualty Insurance Company ("Atlantic Casualty") in the above matter. We write to advise the Court of a new claim which we feel should be included in the upcoming settlement conference on October 15, 2009 in the above matter.

In particular, we recently learned that Jacuzzi, Inc. has filed a lawsuit against Atlantic Casualty docket number CV-09-4012. In that lawsuit, Jacuzzi seeks to obtain insurance coverage under the same insurance policy at issue in the above matter, in connection with the same underlying lawsuit involved in this matter. Jacuzzi's lawsuit has been assigned to the Honorable Joanna Seybert. A copy of the Complaint for Declaratory Judgment (without exhibits) is enclosed.

As indicated above, Your Honor has scheduled a settlement conference to be conducted in the above lawsuit on October 15, 2009 at 9:00 a.m. We will be unable to obtain full resolution of all relevant issues unless Jacuzzi's lawsuit is included as part of that conference. We, therefore, ask that Jacuzzi's lawsuit be included as part of the conference. Although Jacuzzi is already a party to the above-referenced lawsuit and will have counsel present, we are copying counsel who represents Jacuzzi in the new lawsuit, and we request that they be present as well. We would appreciate any assistance the Court can provide in this regard.

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Thank you for your assistance in this matter.

Respectfully yours,

**MILBER MAKRIS PLOUSADIS
& SEIDEN, LLP**



Debra M. Krebs

DMK/nmc
Encl.

cc: John J. Breen, Esq.
Fax: (631) 273-1111

Frank Floriani, Esq.
Sullivan, Papain Block McGrath & Cannavo P.C.
Fax: (212) 266-4141

Jason Firestein
Rubin & Licatesi, P.C.
Fax: (516) 470-6498

Joseph Laird, Esq.
Wilson Elser Moskowitz Edelman & Dicker
Fax: (212) 490.3038

John Doodey, Esq.
Lewis Brisbois Bisgaard & Smith LLP
Fax: (212) 232-1399